

LEGISLATURE OF NEBRASKA

NINETY-NINTH LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 813

Introduced by Landis, 46

Read first time January 4, 2006

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 18-2148, 18-2149, 23-3209, 77-801.01, 77-1843, and
3 77-5029, Reissue Revised Statutes of Nebraska, sections
4 18-2117.01, 18-2147, 23-3202, and 77-422, Revised
5 Statutes Cumulative Supplement, 2004, and sections
6 77-1502, 77-1507, and 79-1016, Revised Statutes
7 Supplement, 2005; to change and eliminate provisions
8 relating to redevelopment plans, county assessors,
9 assessment of property, and valuation; to harmonize
10 provisions; to repeal the original sections; and to
11 outright repeal sections 77-1515 and 77-1613.03, Reissue
12 Revised Statutes of Nebraska.
13 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 18-2117.01, Revised Statutes
2 Cumulative Supplement, 2004, is amended to read:

3 18-2117.01 (1) On or before December 1 each year, each
4 city which has approved one or more redevelopment plans which are
5 financed in whole or in part through the use of tax-increment
6 financing as provided in section 18-2147 shall provide a report
7 to the Property Tax Administrator on each such redevelopment plan
8 which includes the following information:

9 (a) A copy of the redevelopment plan and any amendments
10 thereto if they have not been previously filed, including the date
11 upon which the redevelopment plan was approved, the effective date
12 for dividing the ad valorem tax as provided to the county assessor
13 pursuant to subsection (3) of section 18-2147, and the location and
14 boundaries of the property in the redevelopment project; and

15 ~~(b) The total valuation of the property in the~~
16 ~~redevelopment project subject to allocation before the project~~
17 ~~began and in subsequent years;~~

18 ~~(c) The total consolidated ad valorem tax levy on the~~
19 ~~property in the redevelopment project subject to allocation;~~

20 ~~(d) The total amount of ad valorem taxes on property in~~
21 ~~the redevelopment project paid into the fund of the public bodies~~
22 ~~and the amount of such taxes paid into the fund provided for in~~
23 ~~subdivision (1)(b) of section 18-2147; and~~

24 ~~(e) (b)~~ A short narrative description of the type of
25 development undertaken by the city or village with the financing

1 and the type of business or commercial activity locating within
2 the redevelopment project area as a result of the redevelopment
3 project.

4 (2) The Property Tax Administrator shall compile the data
5 provided by the cities pursuant to subdivisions ~~(1)(b)~~ through ~~(e)~~
6 of this section along with relevant descriptive and identifying
7 information regarding each project provided pursuant to subdivision
8 ~~(1)(a)~~ of this section into a report which a report for each active
9 redemption project, based upon information provided by the
10 cities pursuant to subsection (1) of this section and information
11 reported by the county assessor or county clerk on the certificate
12 of taxes levied pursuant to section 77-1613.01. Each report shall
13 be transmitted to the Clerk of the Legislature not later than
14 March 1 each year. The report may include any recommendations of
15 the Property Tax Administrator as to what other information should
16 be included in the report from the cities so as to facilitate
17 analysis of the uses, purposes, and effectiveness of tax-increment
18 financing and the process for its implementation or to streamline
19 the reporting process provided for in this section to eliminate
20 unnecessary paperwork.

21 Sec. 2. Section 18-2147, Revised Statutes Cumulative
22 Supplement, 2004, is amended to read:

23 18-2147 (1) Any redevelopment plan as originally approved
24 or as later modified pursuant to section 18-2117, may contain a
25 provision that any ad valorem tax levied upon real property in

1 a redevelopment project for the benefit of any public body shall
2 be divided, for a period not to exceed fifteen years after the
3 effective date of such a provision by the governing body, as
4 follows:

5 (a) That portion of the ad valorem tax which is produced
6 by the levy at the rate fixed each year by or for each such
7 public body upon the redevelopment project valuation shall be paid
8 into the funds of each such public body in the same proportion as
9 are all other taxes collected by or for the body. When there is
10 not a redevelopment project valuation on a parcel or parcels, the
11 county assessor shall determine the redevelopment project valuation
12 based upon the fair market valuation of the parcel or parcels as
13 of January 1 of the year prior to the year that the ad valorem
14 taxes are to be divided. The county assessor shall provide written
15 notice of the redevelopment project valuation to the authority as
16 defined in section 18-2103 and the owner. The authority or owner
17 may protest the valuation to the county board of equalization
18 within thirty days after the date of the valuation notice. All
19 provisions of section 77-1502 except dates for filing of a protest,
20 the period for hearing protests, and the date for mailing notice
21 of the county board of equalization's decision are applicable
22 to any protest filed pursuant to this section. The county board
23 of equalization shall decide any protest filed pursuant to this
24 section within thirty days after the filing of the protest. The
25 county clerk shall mail a copy of the decision made by the county

1 board of equalization on protests pursuant to this section to the
2 authority or owner within seven days after the board's decision.
3 Any decision of the county board of equalization may be appealed
4 to the Tax Equalization and Review Commission, in accordance with
5 section 77-5013, within thirty days after the date of the decision;

6 (b) That portion of the ad valorem tax on real property
7 in the redevelopment project in excess of such amount, if any,
8 shall be allocated to and, when collected, paid into a special fund
9 of the authority to be used solely to pay the principal of, the
10 interest on, and any premiums due in connection with the bonds of,
11 loans, notes, or advances of money to, or indebtedness incurred by,
12 whether funded, refunded, assumed, or otherwise, such authority for
13 financing or refinancing, in whole or in part, the redevelopment
14 project. When such bonds, loans, notes, advances of money, or
15 indebtedness, including interest and premiums due, have been paid,
16 the authority shall so notify the county assessor and county
17 treasurer and all ad valorem taxes upon taxable real property in
18 such a redevelopment project shall be paid into the funds of the
19 respective public bodies; and

20 (c) Any interest and penalties due for delinquent taxes
21 shall be paid into the funds of each public body in the same
22 proportion as are all other taxes collected by or for the public
23 body.

24 (2) The governing body shall not implement any plan
25 containing a provision dividing ad valorem taxes as provided in

1 subsection (1) of this section until such time as the real property
2 in the redevelopment project is within the corporate boundaries of
3 the city.

4 (3) ~~Notice~~ Beginning August 1, 2006, all notices of the
5 provision for dividing ad valorem taxes shall be sent ~~in writing~~
6 by the authority to the county assessor on forms prescribed by the
7 Property Tax Administrator. The notice shall be sent to the county
8 assessor on or before August 1 of the year of the effective date of
9 the provision.

10 Sec. 3. Section 18-2148, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 18-2148 Commencing on the effective date of the provision
13 outlined in section 18-2147, the county assessor, or county clerk
14 where he or she is ex officio county assessor, of the county in
15 which the redevelopment project is located, shall transmit to an
16 authority and the county treasurer, upon request of the authority,
17 the redevelopment project valuation and shall annually certify, on
18 or before August 20, to the authority and the county treasurer
19 the current valuation for assessment of taxable real property in
20 the redevelopment project. The county assessor shall undertake,
21 upon request of an authority, an investigation, examination, and
22 inspection of the taxable real property in the redevelopment
23 project and shall reaffirm or revalue the current value for
24 assessment of such property in accordance with the findings of such
25 investigation, examination, and inspection.

1 Sec. 4. Section 18-2149, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 18-2149 In each year after the determination of a
4 redevelopment project valuation as outlined in section 18-2148,
5 the county assessor and the county board of equalization shall
6 include no more than the redevelopment project valuation of the
7 taxable real property in the redevelopment project in the assessed
8 valuation upon which is computed the ~~mill rates of all taxes~~ tax
9 rates levied by any public body on such project. In each year
10 for which the current assessed valuation on taxable real property
11 in the redevelopment project exceeds the redevelopment project
12 valuation, the county treasurer shall remit to the authority,
13 instead of to any public body, that proportion of all ad
14 valorem taxes on real property paid that year on the redevelopment
15 project which such excess valuation bears to the current assessed
16 valuation.

17 If the current assessed valuation on taxable real
18 property in the redevelopment project is less than the
19 redevelopment project valuation, the current assessed valuation
20 shall be the value assessable to the public bodies for the
21 current year and there will be no excess valuation or tax proceeds
22 available to the redevelopment project. The redevelopment project
23 valuation shall be reinstated when the current assessed valuation
24 on taxable real property in the redevelopment project is equal to
25 or greater than the redevelopment project valuation.

1 Sec. 5. Section 23-3202, Revised Statutes Cumulative
2 Supplement, 2004, is amended to read:

3 23-3202 No person, except the Property Tax Administrator
4 performing the assessment function pursuant to section 77-1340,
5 shall be eligible to file for, ~~or~~ be appointed to, or hold the
6 office of county assessor or serve as deputy assessor in any county
7 of this state unless he or she holds a county assessor certificate
8 issued pursuant to section 77-422.

9 Sec. 6. Section 23-3209, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 23-3209 Any county assessor, elected or appointed, who
12 willfully neglects or refuses in whole or in part to perform the
13 duties required by law in the assessment of property for taxation
14 shall be deemed guilty of a Class V misdemeanor and shall be
15 answerable in damages to the county a political subdivision or any
16 person thereby injured up to the limits of his or her official
17 bond.

18 Sec. 7. Section 77-422, Revised Statutes Cumulative
19 Supplement, 2004, is amended to read:

20 77-422 (1) Upon the successful completion of the
21 examination by the applicant, a county assessor certificate shall
22 be issued to him or her.

23 (2) The Property Tax Administrator shall establish a
24 system for revocation or suspension of a certificate for failure to
25 maintain the educational standards and criteria and shall have the

1 power to revoke the certificate if the certificate holder has not
2 successfully met the educational requirements in section 77-414. A
3 copy of the Property Tax Administrator's written order revoking or
4 suspending a certificate shall be mailed to the person within seven
5 days after the date of the order.

6 (3) Any person whose certificate has been revoked or
7 suspended may appeal the written order of the Property Tax
8 Administrator, within thirty days after the date of the order,
9 to the Tax Equalization and Review Commission in accordance with
10 section 77-5013.

11 (4) A person whose certificate has been invalidated by
12 the commission or the Property Tax Administrator shall not be
13 eligible to hold a certificate for five years after the date of
14 invalidation.

15 Sec. 8. Section 77-801.01, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 77-801.01 As used in sections 77-801 to 77-804:

18 (1) Nonoperating property means property owned or leased
19 by a public service entity that does not contribute to the entity's
20 function;

21 (2) Operating property means property owned or leased
22 that contributes to a public service entity's function; and

23 (3) Public service entity means any person as defined
24 in section 49-801 or entity, organized for profit under the laws
25 of this state or any other state or government and engaged in

1 the business of waterworks, electrical power, gas works, natural
2 gas, ~~telegraphs, telephones~~ telecommunications, pipelines used for
3 the transmission of oil, heat, steam, or any substance to be
4 used for lighting, heating, or power, and pipelines used for the
5 transmission of articles by pneumatic or other power and all other
6 similar or like entities.

7 Sec. 9. Section 77-1502, Revised Statutes Supplement,
8 2005, is amended to read:

9 77-1502 (1) The county board of equalization shall meet
10 for the purpose of reviewing and deciding written protests filed
11 pursuant to this section beginning on or after June 1 and ending
12 on or before July 25 of each year. Protests regarding real property
13 shall be signed and filed after the county assessor's completion
14 of the real property assessment roll required by section 77-1315
15 and on or before June 30. For protests of real property, a
16 protest shall be filed for each parcel. Protests regarding tangible
17 personal property shall be signed and filed on or before the last
18 date for filing the return required by section 77-1229. The county
19 board in a county with a population of more than one hundred
20 thousand inhabitants based upon the most recent federal decennial
21 census may adopt a resolution to extend the deadline for hearing
22 protests from July 25 to August 10. The resolution must be adopted
23 before July 25 and it will affect the time for hearing protests for
24 that year only. By adopting such resolution, such county waives any
25 right to petition the Tax Equalization and Review Commission for

1 adjustment of a class or subclass of real property under section
2 77-1504.01 for that year.

3 (2) Each protest shall be signed and filed in triplicate
4 with the county clerk of the county where the property is assessed.
5 The protest shall contain or have attached a statement of the
6 reason or reasons why the requested change should be made and a
7 description of the property to which the protest applies. If the
8 property is real property, a description of each parcel shall be
9 provided. If the property is tangible personal property, a physical
10 description of the property under protest shall be provided. If
11 the protest does not contain or have attached the statement of
12 the reason or reasons for the protest or the description of the
13 property, the protest shall be dismissed by the county board of
14 equalization.

15 (3) No hearing of the county board of equalization on
16 a protest filed under this section shall be held before a single
17 commissioner or supervisor.

18 (4) The county clerk or county assessor shall prepare a
19 separate report on each protest. The report shall include (a) a
20 description of the property to which the protest applies, (b) any
21 recommendation of the county assessor for action on the protest,
22 (c) if a referee is used, the recommendation of the referee, (d)
23 the date the county board of equalization heard the protest, (e)
24 the decision made by the county board of equalization, (f) the date
25 of the decision, and (g) the date notice of the decision was mailed

1 to the protester. The report shall contain, or have attached to
2 it, a statement, signed by the chairperson of the county board of
3 equalization, describing the basis upon which the board's decision
4 was made. The report shall have attached to it a copy of that
5 portion of the property record file which substantiates calculation
6 of the protested value unless the county assessor certifies to the
7 county board of equalization that a copy is maintained in either
8 electronic or paper form in his or her office. One copy of the
9 report, if prepared by the county clerk, shall be given to the
10 county assessor on or before August 2. The county assessor shall
11 have no authority to make a change in the assessment rolls until
12 there is in his or her possession a report which has been completed
13 in the manner specified in this section. If the county assessor
14 deems a report submitted by the county clerk incomplete, the county
15 assessor shall return the same to the county clerk for proper
16 preparation.

17 (5) On or before August 2, or on or before August 18
18 in a county that has adopted a resolution to extend the deadline
19 for hearing protests, the county clerk shall mail to the protester
20 written notice of the board's decision. The notice shall contain
21 a statement advising the protestor that a report of the board's
22 decision is available at the county clerk's or county assessor's
23 office, whichever is appropriate, and that a copy of the report may
24 be used to complete an appeal to the Tax Equalization and Review
25 Commission.

1 Sec. 10. Section 77-1507, Revised Statutes Supplement,
2 2005, is amended to read:

3 77-1507 (1) The county board of equalization may meet at
4 any time for the purpose of assessing any omitted real property
5 that was not reported to the county assessor pursuant to section
6 77-1318.01 and for correction of clerical errors as defined in
7 section 77-128 that result in a change of ~~valuation~~ assessed value.
8 The county board of equalization shall give notice of the assessed
9 value of the real property to the record owner or agent at his or
10 her last-known address. For real property which has been omitted in
11 the current year, the county board of equalization shall not send
12 notice pursuant to this section on or before June 1.

13 Protests of the assessed value proposed for omitted real
14 property pursuant to this section or a correction for clerical
15 errors shall be filed with the county board of equalization within
16 thirty days after the mailing of the notice. All provisions of
17 section 77-1502 except dates for filing a protest, the period for
18 hearing protests, and the date for mailing notice of the county
19 board of equalization's decision are applicable to any protest
20 filed pursuant to this section.

21 (2) The county clerk shall, within seven days after the
22 board's final decision, send:

23 (a) For protested action, a notification to the protester
24 of the board's final action advising the protestor that a report
25 of the board's final decision is available at the county clerk's

1 or county assessor's office, whichever is appropriate, and that a
2 copy of the report may be used to complete an appeal to the Tax
3 Equalization and Review Commission; and

4 (b) For protested and nonprotested action, a report to
5 the Property Tax Administrator which shall state the description of
6 the property, the reason such property was not assessed pursuant
7 to section 77-1301, and a statement of the board's justification
8 for its action. A copy of the report shall be available for public
9 inspection in the office of the county clerk.

10 (3) The action of the county board of equalization upon
11 a protest filed pursuant to this section may be appealed to the
12 Tax Equalization and Review Commission within thirty days after the
13 board's final decision.

14 (4) Improvements to real property which were properly
15 reported to the county assessor pursuant to section 77-1318.01 for
16 the current year and were not added to the assessment roll by the
17 county assessor on or before March 19 shall only be added to the
18 assessment roll by the county board of equalization from June 1
19 through July 25. In counties that have adopted a resolution to
20 extend the deadline for hearing protests under section 77-1502, the
21 deadline of July 25 shall be extended to August 10.

22 Sec. 11. Section 77-1843, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-1843 In all controversies and suits involving the
25 title to real property claimed and held under and by virtue of a

1 deed made substantially by the treasurer in the manner provided
2 by sections 77-1831 to 77-1842, the person claiming the title
3 adverse to the title conveyed by such deed shall be required to
4 prove, in order to defeat the title, either (1) that the real
5 property was not subject to taxation for the years or year named
6 in the deed; (2) that the taxes had been paid before the sale;
7 (3) that the property has been redeemed from the sale according
8 to the provisions of sections 77-1201 to 77-1219, 77-1229 to
9 77-1236, 77-1301 to 77-1318.01, 77-1501 to ~~77-1515~~ 77-1514, 77-1601
10 to 77-1618, 77-1701 to 77-1710, 77-1716 to 77-1738, 77-1740 to
11 77-1767, and 77-1801 to 77-1855, and that such redemption was had
12 or made for the use and benefit of persons having the right of
13 redemption under the laws of this state; or (4) that there had been
14 an entire omission to list or assess the property, or to levy the
15 taxes, or to sell the property.

16 Sec. 12. Section 77-5029, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 77-5029 On or before June 5 of each year, the county
19 assessor of any county adjusted by an order of the commission shall
20 recertify the county abstract of assessment to the Property Tax
21 Administrator. On or before August 1 of each year, the Property Tax
22 Administrator shall certify to the commission that any order issued
23 pursuant to section 77-5028 was or was not implemented by the
24 county assessor on or before June 1 pursuant to section 77-1315.
25 The Property Tax Administrator shall audit the records of the

1 county assessor to determine whether the orders were implemented.

2 Sec. 13. Section 79-1016, Revised Statutes Supplement,
3 2005, is amended to read:

4 79-1016 (1) On or before August 25, the county assessor
5 shall certify to the Property Tax Administrator the total taxable
6 value by school district in the county for the current assessment
7 year on forms prescribed by the Property Tax Administrator.
8 The county assessor may amend the filing for changes made to
9 the taxable valuation of the school district in the county if
10 corrections or errors on the original certification are discovered.
11 Amendments shall be certified to the Property Tax Administrator on
12 or before September 30. For 2005, pursuant to orders issued by
13 the State Committee for the Reorganization of School Districts on
14 or before December 1, 2005, for a Class I school district which
15 dissolves and attaches its territory to a Class II, III, IV, or
16 VI school district in such a manner that the parcels of property
17 do not become a part of the local system with which they were
18 previously affiliated or to which they were previously attached,
19 the Property Tax Administrator shall require the county assessor to
20 recertify the Class I district's taxable valuation according to the
21 new affiliation on or before December 20, 2005, on forms prescribed
22 by the Property Tax Administrator. For any local system's territory
23 which is affected by a recertification of a Class I district's
24 taxable valuation, the Property Tax Administrator shall compute
25 and recertify the adjusted valuation to each local system and the

1 department on or before February 1, 2006.

2 (2) On or before October 10, the Property Tax
3 Administrator shall compute and certify to the State Department
4 of Education the adjusted valuation for the current assessment
5 year for each class of property in each school district and each
6 local system for state aid to be certified for the following
7 school fiscal year. The adjusted valuation of property for each
8 school district and each local system, for purposes of determining
9 state aid pursuant to the Tax Equity and Educational Opportunities
10 Support Act, shall reflect as nearly as possible state aid value
11 as defined in subsection (3) of this section. The Property Tax
12 Administrator shall notify each school district and each local
13 system of its adjusted valuation for the current assessment year by
14 class of property on or before October 10. Establishment of the
15 adjusted valuation shall be based on the taxable value certified by
16 the county assessor for each school district in the county adjusted
17 by the determination of the level of value for each school district
18 from an analysis of the comprehensive assessment ratio study or
19 other studies developed by the Property Tax Administrator, in
20 compliance with professionally accepted mass appraisal techniques,
21 as required by section 77-1327. The Property Tax Administrator
22 shall adopt and promulgate rules and regulations setting forth
23 standards for the determination of level of value for school aid
24 purposes.

25 (3) For purposes of this section, state aid value means:

1 (a) For real property other than agricultural and
2 horticultural land, one hundred percent of actual value;

3 (b) For agricultural and horticultural land, eighty
4 percent of actual value as provided in sections 77-1359 to 77-1363.
5 For agricultural and horticultural land that receives special
6 valuation pursuant to section 77-1344, eighty percent of special
7 valuation as defined in section 77-1343; and

8 (c) For personal property, the net book value as defined
9 in section 77-120.

10 (4) On or before November 10, any local system may file
11 with the Property Tax Administrator written objections to the
12 adjusted valuations prepared by the Property Tax Administrator,
13 stating the reasons why such adjusted valuations are not the
14 valuations required by subsection (3) of this section. The Property
15 Tax Administrator shall fix a time for a hearing. Either party
16 shall be permitted to introduce any evidence in reference thereto.
17 On or before January 1, the Property Tax Administrator shall enter
18 a written order modifying or declining to modify, in whole or
19 in part, the adjusted valuations and shall certify the order to
20 the State Department of Education. Modification by the Property
21 Tax Administrator shall be based upon the evidence introduced at
22 hearing and shall not be limited to the modification requested
23 in the written objections or at hearing. A copy of the written
24 order shall be mailed to the local system within seven days after
25 the date of the order. The written order of the Property Tax

1 Administrator may be appealed within thirty days after the date
2 of the order to the Tax Equalization and Review Commission in
3 accordance with section 77-5013.

4 (5) On or before November 10, any local system or
5 county official may file with the Property Tax Administrator a
6 written request for a nonappealable correction of the adjusted
7 valuation due to clerical error as defined in section 77-128 or,
8 for agricultural and horticultural land, assessed value changes
9 by reason of land qualified or disqualified for special use
10 valuation pursuant to sections 77-1343 to 77-1348. ~~For purposes~~
11 ~~of this subsection, clerical error means transposition of numbers,~~
12 ~~allocation of value to the wrong school district, mathematical~~
13 ~~error, and omitted value.~~ On or before the following January 1, the
14 Property Tax Administrator shall approve or deny the request and,
15 if approved, certify the corrected adjusted valuations resulting
16 from such action to the State Department of Education.

17 (6) On or before May 31 of the year following the
18 certification of adjusted valuation pursuant to subsection (2) of
19 this section, any local system or county official may file with the
20 Property Tax Administrator a written request for a nonappealable
21 correction of the adjusted valuation due to changes to the tax
22 list that change the assessed value of taxable property. Upon the
23 filing of the written request, the Property Tax Administrator shall
24 require the county assessor to recertify the taxable valuation by
25 school district in the county on forms prescribed by the Property

1 Tax Administrator. The recertified valuation shall be the valuation
2 that was certified on the tax list, pursuant to section 77-1613,
3 increased or decreased by changes to the tax list that change the
4 assessed value of taxable property in the school district in the
5 county in the prior assessment year. On or before the following
6 July 31, the Property Tax Administrator shall approve or deny the
7 request and, if approved, certify the corrected adjusted valuations
8 resulting from such action to the State Department of Education.

9 (7) No injunction shall be granted restraining the
10 distribution of state aid based upon the adjusted valuations
11 pursuant to this section.

12 (8) A school district whose state aid is to be calculated
13 pursuant to subsection (5) of this section and whose state aid
14 payment is postponed as a result of failure to calculate state
15 aid pursuant to such subsection may apply to the state board for
16 lump-sum payment of such postponed state aid. Such application may
17 be for any amount up to one hundred percent of the postponed state
18 aid. The state board may grant the entire amount applied for or any
19 portion of such amount. The state board shall notify the Director
20 of Administrative Services of the amount of funds to be paid in
21 a lump sum and the reduced amount of the monthly payments. The
22 Director of Administrative Services shall, at the time of the next
23 state aid payment made pursuant to section 79-1022, draw a warrant
24 for the lump-sum amount from appropriated funds and forward such
25 warrant to the district.

1 Sec. 14. Original sections 18-2148, 18-2149, 23-3209,
2 77-801.01, 77-1843, and 77-5029, Reissue Revised Statutes of
3 Nebraska, sections 18-2117.01, 18-2147, 23-3202, and 77-422,
4 Revised Statutes Cumulative Supplement, 2004, and sections 77-1502,
5 77-1507, and 79-1016, Revised Statutes Supplement, 2005, are
6 repealed.

7 Sec. 15. The following section are outright repealed:
8 Sections 77-1515 and 77-1613.03, Reissue Revised Statutes of
9 Nebraska.